



## Instructions for Non-Resident Contractor's Application for Louisiana Revenue Account Number

**Note:** Corporations that are already registered with the Louisiana Secretary of State (except for Limited Liability Companies) will automatically be given a Corporation Income and Franchise Tax (CIFT) account number, and do not need to complete this form to obtain a CIFT account number.

Any non-resident contractor who is not currently registered with the Louisiana Department of Revenue must complete this application. This application may also be used to register for other taxes such as withholding and corporation income franchise taxes.

1. **Tax registration selection** – Mark the appropriate box(es) to indicate the tax(es) for which you are requesting an account number.
  - A. **Sales/Use** – Louisiana General Sales Tax – for general business
  - B. **Withholding** – Mark this box if you employ one or more persons at a salary of \$375 per month or more.
  - C. **Non-Employee Compensation** – Mark this box if you want to qualify for the 2.5% bond rates by withholding 4.2% on sub-contract labor. This includes payments to individuals and sole proprietorships only. The amount withheld from subcontract labor must be reported on 1099 forms at the end of the year.
  - D. **Other** – Mark this box if your corporation is not registered with the Louisiana Secretary of State.
2. **Indicate the account number you use for each tax filed with the Louisiana Department of Revenue.** – If you currently have a Louisiana Account Number for any of the above taxes, enter the account number(s) in the spaces provided. If you do not have an account number for one or more of the above taxes, mark “None” for each unregistered tax.
3. **Names under which the business is registered** –
  - A. **Legal name(s)** – The person(s) or corporation under whose name this business is to be registered. Enter a name followed by your designator indicating the type of business entity.
    - Sole proprietors' individual full legal name only
    - For businesses not owned by sole proprietors, enter the full, legal name of the business/corporation followed by your designator indicating the type of business entity:
      - Inc., Corp., Co., Ltd. – designators for corporations
      - LLC – designator for Limited Liability Companies
      - LP – designator for Limited Partnership
      - LLP – designator for Limited Liability Partnership
  - B. **Trade name of business** – An alternative name may be provided if one is utilized by your business in its daily operation.
  - C. **Business Telephone Number** – Enter the business telephone number including area code.
4. **Business location address** – Enter the complete physical address including street, city, state, and ZIP code in which your business is geographically located, regardless of where you receive your mail. A Post Office Box or General Delivery should not be used as the location address. If there is no physical address, the physical home address of the proprietor, officer, or partner shown on Line 3 should be used.
5. **Mailing address** – Enter the address where all correspondence, including tax returns, certificates, and other related communications are mailed. Enter the business telephone number including area code if different from 3(C).
6. **Type of organization** – Mark the appropriate box to indicate the type of business entity.
  - A. **Individual** – Mark this box for businesses operated as sole proprietorships.
  - B. **Partnership** – Mark this box for legal entities sanctioned by state law as a partnership, and have met the filing requirements of the Louisiana Secretary of State.
  - C. **Corporation** – Mark this box for legal entities sanctioned by state law as a corporation and have met the requirements of the Louisiana Secretary of State.
  - D. **Other** – Mark this box if boxes A through C are not applicable.

- 7. U. S. NAICS code** – A United States North American Industry Classification System (NAICS) code is required on all applications. If your business has a Federal Employer Identification Number (FEIN), a NAICS code may have been assigned and may be found on the tax return under “Business Code”. If your business is currently registered for unemployment taxes with the Louisiana Workforce Commission, then a NAICS code has been assigned to your business. Please contact the Louisiana Workforce Commission at (225) 342-3160 to obtain your NAICS code. If a NAICS code must be selected, please select one that most closely describes your dominant business activity. Business codes are available at the North American Industry Classification web site at [www.naics.com](http://www.naics.com).
- 8. Federal employee ID number** – You are required by the Internal Revenue Service to obtain a Federal Employer Identification Number if you are a sole proprietor with at least one employee, or your business is a partnership, corporation, or a nonprofit organization. Enter your assigned Federal Employer Identification Number in the space provided. Mark “None” if you do not have an assigned number. Note: A number must be obtained from your local IRS and provided to the Department.
- 9. If sole owner (individual)** – If you are a sole proprietor requesting an account number, enter your full name, Social Security Number, home address, and your 10- digit daytime telephone number.
- 10. Corporations or partnerships** – If the entity being registered is a corporation or partnership, enter the name(s), Social Security Number(s), home address(es), and telephone number(s) of each officer and partner. Additional sheets may be attached if needed to complete this information.
- 11. Louisiana Secretary of State charter number and state of incorporation –**
- A. Louisiana charter number** – Corporations incorporated in the State of Louisiana should enter their Louisiana Charter Number in the space provided.
- B. State of incorporation** – Enter the state of incorporation if outside Louisiana.
- 12. Corporation Income/Franchise** – Corporations seeking an account number must list the date the charter was filed with the Louisiana Secretary of State, and indicate if the corporation is domestic (chartered in Louisiana) or foreign (chartered outside of Louisiana). Corporations using accounting years that do not end at the end of the calendar year must enter the month in which their accounting period ends in the fiscal month box.
- 13. Sales or Use Tax** – Enter the date in which the business began operations from this location. This would be either the starting date of a new business, or the date on which activities subject to sales/use tax began. If the business has not opened, or activities subject to sales/use tax have not begun, enter the anticipated starting date.
- 14. Withholding Tax** – If you employ one or more persons at a salary of \$375 per month or more, you must register for Louisiana Withholding tax. Enter the date for which the business became or will become liable for Louisiana Withholding tax. Select the filing frequency based on the minimum criteria shown in the table below. Unless specified on the application, all new withholding accounts are registered to file on a quarterly basis. You may register as a more frequent filer if desired.

| Filing Frequency | Total monthly LA income withholdings from all employees |
|------------------|---|
| Quarterly        | Less than \$500/month                                   |
| Monthly          | At least \$500/month, but less than \$2,000/month       |
| Semi-monthly     | At least \$2,000/month or more                          |

- 15. Description of Business or Work Performed** – Provide a brief description of the business’ purpose or activities at this location. The description must be formatted as shown in the following examples:
- Trade** – State type of sales and principal line of goods sold; i.e. retail workmen’s clothing, wholesale petroleum-bulk station, retail hardware, or manufacturer’s representative for oil machinery.
- Manufacturing** – State type of establishment operated and the principal products manufactured.
- Contract construction** – State whether general contractor and type of work normally performed, i.e. general contractor for highway or electrical subcontractor.

**Note:** You must sign and date your application. If someone else prepared your application, the preparer must also sign in the appropriate space. Mail the application to the Louisiana Department of Revenue, Taxpayer Services Division, P.O. Box 4998, Baton Rouge, LA 70821-4998; or you may bring your application to any regional office of the Department of Revenue.